



General Assembly

January Session, 2003

Committee Bill No. 6167

LCO No. 3549

Referred to Committee on Planning and Development

Introduced by:
(PD)

**AN ACT CONCERNING AN EXEMPTION FROM THE ADMISSIONS
TAX FOR THE ARENA AT HARBOR YARD IN BRIDGEPORT.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-541 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2003*):

3 (a) There is hereby imposed a tax of ten per cent of the admission
4 charge to any place of amusement, entertainment or recreation, except
5 that no tax shall be imposed with respect to any admission charge (1)
6 when the admission charge is less than one dollar or, in the case of any
7 motion picture show, when the admission charge is not more than five
8 dollars, (2) when a daily admission charge is imposed which entitles
9 the patron to participate in an athletic or sporting activity, (3) to any
10 event, other than events held at the stadium facility, as defined in
11 section 32-651, all of the proceeds from which inure exclusively to an
12 entity which is exempt from federal income tax under the Internal
13 Revenue Code, provided such entity actively engages in and assumes
14 the financial risk associated with the presentation of such event, (4) to
15 any event, other than events held at the stadium facility, as defined in
16 section 32-651, which in the opinion of the commissioner, is conducted

17 primarily to raise funds for an entity which is exempt from federal
18 income tax under the Internal Revenue Code, provided the
19 commissioner is satisfied that the net profit which inures to such entity
20 from such event will exceed the amount of the admissions tax which,
21 but for this subdivision, would be imposed upon the person making
22 such charge to such event, (5) to (A) any event at the Hartford Civic
23 Center, the New Haven Coliseum, New Britain Beehive Stadium, New
24 Britain Stadium, effective for events occurring on or after the date such
25 stadium was placed in service, New Britain Veterans Memorial
26 Stadium, Bridgeport Harbor Yard Stadium Stafford Motor Speedway,
27 Lime Rock Park, Thompson Speedway and Waterford Speedbowl,
28 facilities owned or managed by the Tennis Foundation of Connecticut
29 or any successor organization, the William A. O'Neill Convocation
30 Center or the Connecticut Exposition Center, and (B) games of the
31 New Britain Rock Cats, New Haven Ravens or the Waterbury Spirit,
32 (6) other than for events held at the stadium facility, as defined in
33 section 32-651, paid by centers of service for elderly persons, as
34 described in subdivision (d) of section 17b-425, (7) to any production
35 featuring live performances by actors or musicians presented at
36 Gateway's Candlewood Playhouse, Ocean Beach Park or any nonprofit
37 theater or playhouse in the state, provided such theater or playhouse
38 possesses evidence confirming exemption from federal tax under
39 Section 501 of the Internal Revenue Code, (8) to any carnival or
40 amusement ride, or (9) if the admission charge would have been
41 subject to tax under the provisions of section 12-542 of the general
42 statutes, revision of 1958, revised to January 1, 1999. On and after July
43 1, 2000, the tax imposed under this section on any motion picture show
44 shall be eight per cent of the admission charge and, on and after July 1,
45 2001, the tax imposed on any such motion picture show shall be six per
46 cent of such charge. The tax imposed under this section on any event
47 at the Arena at Harbor Yard is as follows: (A) On and after July 1, 2004,
48 eight per cent of the admission charge; (B) on and after July 1, 2005, six
49 per cent of such charge; (C) on and after July 1, 2006, four per cent of
50 such charge; and (D) on and after July 1, 2007, two per cent of such

51 charge. On and after July 1, 2008, no admissions tax shall be imposed
 52 on any event at the Arena at Harbor Yard.

53 (b) The tax shall be imposed upon the person making such charge
 54 and reimbursement for the tax shall be collected by such person from
 55 the purchase. Such reimbursement, termed "tax", shall be paid by the
 56 purchaser to the person making the admission charge. Such tax, when
 57 added to the admission charge, shall be a debt from the purchaser to
 58 the person making the admission charge and shall be recoverable at
 59 law. The amount of tax reimbursement, when so collected, shall be
 60 deemed to be a special fund in trust for the state of Connecticut.

This act shall take effect as follows:	
Section 1	July 1, 2003

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Statement of Purpose:

To provide for a phase out of the admissions tax for events at the Arena at Harbor Yard in the Bridgeport arena to encourage economic development in Bridgeport.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. CARUSO, 126th Dist.; SEN. GUNTHER, 21st Dist.
 SEN. FINCH, 22nd Dist.; REP. HARKINS, 120th Dist.

H.B. 6167